

## 142 - Board of Tax Appeals

### A001 Adjudication of Tax Appeals

The Board of Tax Appeals maintains public confidence in the state tax system. The Board is the final administrative authority for resolving disputes of property, excise, and other taxes in the state of Washington. As an integral part of the state's tax system, the Board provides a convenient and inexpensive forum for both taxing authorities and taxpayers. The Board processes 1,800 to 2,200 new appeals annually, many presenting complex legal and valuation issues. The Board conducts hearings throughout the state and issues comprehensive, timely written decisions based upon generally accepted appraisal practices, Washington statutes and constitution, case law, and board precedents.

	FY 2010	FY 2011	Biennial Total
FTE's	12.5	12.5	12.5
GFS	\$1,364,000	\$1,368,000	\$2,732,000
Other	\$0	\$0	\$0
Total	\$1,364,000	\$1,368,000	\$2,732,000

**Statewide Result Area:** Strengthen government's ability to achieve results efficiently and effectively

**Statewide Strategy:** Support democratic processes and government accountability

#### Expected Results

The Board is now processing 1,800 to 2,200 appeals annually and expects to resolve about 1,800 each fiscal year..

Appropriation Period: 2009-11 Activity Version: 2C - 2009-11 Enacted Recast

Percentage of Board of Tax Appeal decisions issued within 90 days of the hearing.				
Biennium	Period	Target	Actual	Variance
2009-11	8th Qtr	90%		
	7th Qtr	90%		
	6th Qtr	90%		
	5th Qtr	90%		
	4th Qtr	90%		
	3rd Qtr	90%		
	2nd Qtr	90%		
	1st Qtr	90%		
2007-09	8th Qtr	90%	71%	(19)%
	7th Qtr	90%	76%	(14)%
	6th Qtr	90%	99%	9%
	5th Qtr	90%	93%	3%
	4th Qtr	90%	100%	10%
	3rd Qtr	90%	95%	5%
	2nd Qtr	90%	100%	10%
	1st Qtr	90%	94%	4%
2005-07	8th Qtr	90%	72%	(18)%
	7th Qtr	90%	96%	6%
	6th Qtr	90%	79%	(11)%
	5th Qtr	90%	73%	(17)%
	4th Qtr	90%	80%	(10)%
	3rd Qtr	90%	66%	(24)%
	2nd Qtr	90%	76%	(14)%
	1st Qtr	90%	53%	(37)%

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Percentage of Board of Tax Appeal decisions issued within one year of the filing of a Notice of Appeals.				
Biennium	Period	Target	Actual	Variance
2009-11	8th Qtr	85%		
	7th Qtr	85%		
	6th Qtr	85%		
	5th Qtr	85%		
	4th Qtr	85%		
	3rd Qtr	85%		
	2nd Qtr	85%		
	1st Qtr	85%		
2007-09	8th Qtr	85%	95%	10%
	7th Qtr	85%	98%	13%
	6th Qtr	85%	98%	13%
	5th Qtr	85%	98%	13%
	4th Qtr	85%	98%	13%
	3rd Qtr	85%	93%	8%
	2nd Qtr	85%	100%	15%
	1st Qtr	85%	96%	11%
2005-07	8th Qtr	75%	68%	(7)%
	7th Qtr	75%	67%	(8)%
	6th Qtr	75%	72%	(3)%
	5th Qtr	75%	64%	(11)%
	4th Qtr	75%	60%	(15)%
	3rd Qtr	75%	64%	(11)%
	2nd Qtr	75%	30%	(45)%
	1st Qtr	75%	35%	(40)%

*Appropriation Period: 2009-11 Activity Version: 2C - 2009-11 Enacted Recast*

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**Grand Total**

	<b>FY 2010</b>	<b>FY 2011</b>	<b>Biennial Total</b>
<b>FTE's</b>	12.5	12.5	12.5
<b>GFS</b>	\$1,364,000	\$1,368,000	\$2,732,000
<b>Other</b>	\$0	\$0	\$0
<b>Total</b>	\$1,364,000	\$1,368,000	\$2,732,000